

 सत्यमेव जयते	<b>राजस्थान राज-पत्र</b> <b>विशेषांक</b>	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
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भाग 4 (ग)  
उप-खण्ड (II)  
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**  
**Jaipur, August 21, 2019**

**S.O. 90.-**In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and in supersession of this Department's Notification No. F.12(161)FD/Tax/09 – 1, dated 02.06.2014, as amended from time to time, the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from tax the sale to or purchase by Indian Railways of High Speed Diesel to the extent to which the rate of tax in respect thereof exceeds 15% on the following conditions; namely :-

1. that in case such purchases are made by the North-Western Zone, Jaipur of Indian Railways, the benefit of this notification shall be available subject to the condition that the aforesaid Zone shall source their High Speed Diesel (HSD) requirement for its operations in Rajasthan from the State of Rajasthan, which shall not in any case be less than 95% of the total purchase of HSD made by NWR in a financial year;
2. that the North-Western Zone, Jaipur of Indian Railways shall submit quarterly information of its purchases of HSD within the State to the Assistant Commissioner / Commercial Taxes Officer, Special Circle, Rajasthan, Jaipur within 15 days from the end of the relevant quarters of the financial year; and
3. that the officer authorized by Indian Railways to effect such purchases on its behalf shall furnish to the selling registered dealer a certificate in form appended here to.

**FORM**

I.....(Name).....(Designation) of Indian Railways do hereby certify that the High Speed Diesel purchased from M/s.....

of ..... holder of R.C. No..... on behalf of the Indian Railways are for own use only and not for the purpose of resale or for use in the manufacture of goods.

Seal of the duly Authorized Officer.

Place:.....

Dated:.....

Officer

Signature:.....

Designation of Authorized

**[No. F.12(161)FD/Tax/2009-54]**

**By Order of the Governor,**

Onkar Mal Rajotiya,

**Joint Secretary to the Government.**

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**Government Central Press, Jaipur.**